PREM CHAND MARKANDA COLLEGE FOR WOMEN, JALANDHAR CITY

Re-accredited 'A^{+}' grade (2nd Cycle) by NAAC Bangalore

A unique prestigious Post Graduate Institution of Northern India

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PG DEPARTMENT OF COMMERCE AND MANAGEMENT

2024-25

B.COM. (FINANCIAL SERVICES)

(CREDIT BASED GRADING SYSTEM (CBGS)

(Semester: I-VI)

Program Outcome:

PO No.	Upon Completion of the B. Com Degree Programme, the graduates will be able to:
PO.1	• This program could provide Industries, Banking Sectors, Insurance Companies, Financing companies, Transport Agencies, warehousing etc., well trained professionals tomeet the requirements.
PO.2	• After completing graduation, students can get skills regarding various aspects like Marketing Manager, Selling Manager, over all Administration abilities of the Company.
PO.3	• Capability of the students to make decisions at personal & professional level will increase after completion of this course.
PO.4	• Students can independently start up their own business.
PO.5	• Students can get thorough knowledge of finance and commerce.
PO.6	• The knowledge of different specializations in accounting, costing, banking, and finance with the practical exposure helps the students to stand in organization.

Program Specific Outcomes (PSO) for B. Com

PSO No.	Upon Completion of the B. Com Degree Programme, the graduates will be able to:
PSO.1	Understand the concepts, principles and practices involved in undertaking business ventures.
PSO.2	Develop financial, cost, auditing, entrepreneurial, marketing, and managerial skills.
PSO.3	Understand the legal guidelines relating to the business activities.
PSO.4	Gain expertise and exhibit professionalism in Business Accounting, Income Tax assessment and GST calculations.
PSO.5	Acquire and apply ICT skills in business operations.
PSO.6	Be an expert in business correspondence and effective in communication.

SEMESTER-I

S. No.	Course Code	Course Title	L+T+P	Total Marks
Multidisciplinary Course				
1	**ENL121:**	**Communication Skills in English – I (Theory)**	4+0+0	100
Compulsory Course				
2	**PBL 601:** **PBL 611:** **PHC 110:**	*****Punjabi (Compulsory)/ ******mu`FlI pMjwbI / *******Punjab History & Culture	4+0+0	100
Discipline Specific Course				
3		Financial Accounting	4+0+0	100
4	BCS01007T	Quantitative Techniques for Business - I	4+0+0	100
5	BCS01008T	Business Organization and Management	4+0+0	100
Skill Enhancement Course				
6	BCS01009T	Computer Applications in Business (Theory)	2+0+0	50
	BCS01010L	Computer Applications in Business (Practical)	0+0+1	25

SEMESTER-II

S. No.	Course Code	Course Title	L+T+P	Total Marks
Ability Enhancement Course				
1	**ENL 222:**	**Communication Skills in English – II**	3+0+1	100
Compulsory Course				
2	**PBL 602:** **PBL 612:** **PHC 111:**	*****Punjabi (Compulsory)/ ******mu`FlI pMjwbI / *******Punjab History & Culture	4+0+0	100
D iscipline Specific Course				
3	BCS02006T	Quantitative Techniques for Business - II	4+0+0	100
4	BCS02007T	Mercantile Law	4+0+0	100
5	BCS02008T	Banking Operations & Regulations	4+0+0	100
Value Added Course				
6	**SOA: 105**	Drug Abuse: Problem, Management and Prevention (**Value Added Course)**	2+0+0	50

SCHEME OF COURSES

SEMESTER III

Course Code	Course Title	L+T+P	Total Marks	Total Credits
Paper-I	Cost Accounting	4+0+0	100	4
Paper-II	Financial Market Operations	4+0+0	100	4
Paper-III	Contemporary Accounting & Reporting Practices	4+0+0	100	4
Paper-IV	Banking Laws and Practice	4+0+0	100	4
Paper-V	Business Economics-I	4+0+0	100	4
Paper-VI	Goods & Service Tax (GST)	4+0+0	100	4
Paper-VII	Seminar	2	50	2

SEMESTER – IV:

Course Code	Course Title	L+T+P	Total Marks	Total Credits
Paper-I	Management Accounting & Auditing	4+0+0	100	4
Paper-II	Leadership & Personality Development	4+0+0	100	4
Paper-III	Corporate Law & Secretarial Practices	3+0+2	100	4
Paper-IV	Business Economics-II	4+0+0	100	4
Paper-V	Fundamentals of Insurance & its Accounting	4+0+0	100	4
Paper-VI	Fundamentals of Human Resource Management	4+0+0	100	4
Paper-VII	Viva Voce		50	2
Paper-VIII	Training		50	2
Paper-IX	ESL:221Environmental Studies (Compulsory Paper)	2+0+0	100	2

SEMESTER – V:

Course Code	Course Title	L+T+P	Total Marks	Total credits
Paper-I	Financial Management	4+0+0	100	4
Paper-II	Operations Research	4+0+0	100	4

Paper-III	Income Tax Law-I	4+0+0	100	4
Paper-IV	E-Commerce & E-Reporting	4+0+0	100	4
Paper-V	Marketing of Financial Services	4+0+0	100	4
Paper-VI	Foreign Trade	4+0+0	100	4
Paper-VII	Seminar (Based on Training)	2	50	2

SEMESTER – VI:

Course Code	Course Title	L+T+P	Total Marks	Total Credits
Paper-I	Entrepreneurship & Small Business	4+0+0	100	4
Paper-II	Security Analysis & Portfolio Management	4+0+0	100	4
Paper-III	Indian Economy with special reference to Punjab	4+0+0	100	4
Paper-IV	Mutual Funds	4+0+0	100	4
Paper-V	Corporate Governance	4+0+0	100	4
Paper-VI	Income Tax Law-II	4+0+0	100	4
Paper-VII	General Studies*	2+0+0	50	2
Paper-VIII	Workshop	0+0+2	50	2

*** = Qualifying Paper Please visit the University website time to time.**

Teaching Plan
Session 2024-25
Odd Semester
CLASS: B.com (FS) Semester I
SUBJECT: Financial Accounting with GST
Faculty Name: Mrs. Renu Tandon & Ms. Diksha Bakshi

TOPIC	DURATION	TEACHING TOOLS
1.Nature of Financial Accounting- Scope, Objects, Limitations. 2.Accounting concepts and conventions, 3.IFRS. 4. Double Entry System Accounting Cycle with GST	July-August	Lecture based teaching learning (chalk and talk) Any other (assignments)
1.Capital and Revenue items, 2. Preparation of Final Accounts of Sole Trader 3. Computerized Accounting- Tally ERP 9	September	Lecture based teaching learning (chalk and talk) Group discussion
Nature of partnership firm, partnership deed, final accounts of partnership firm: fixed vs fluctuating capital, division of Nature of partnership firm, partnership deed, final accounts of partnership firm: fixed vs fluctuating capital, division of profit among partners, preparation of profit and loss appropriation account. Calculation of goodwill profit among partners, preparation of profit and loss appropriation account. Calculation of goodwill.	October	Lecture based teaching learning (chalk and talk) Technology based learning Self study(library visit)
Reconstitution of partnership firm: change in profit sharing, Admission, Retirement, Dissolution of Firm (including Garner vs. Murray Rule)	November	Lecture based learning (chalk and talk) Learning through problem solving (numericals) Individual learning

Course outcomess

CO.1	Understanding of Financial Principles
CO.2	Ability to analyze and interpret Financial Statements
CO.3	Knowledge of Accounting Principles and IFRS
CO.4	Ability to prepare Final Accounts of sole trader and Partnership Firms
CO.5	Proficiency in use of Accounting Software Tally ERP9

Teaching Plan
Session 2024-25
Odd Semester
CLASS: B.com (FS) Semester I
SUBJECT: Business Organization & Management
Faculty Name: Ms. Rohini Jairath

<table>
<tr><th>TOPIC</th><th>MONTH</th><th>Teaching Tools</th></tr>
<tr><td>❖ BUSINESS
• Introduction & Meaning of Business
• Nature of Business
• Objectives of Business, Evaluation of Business Objectives
• Role of Profit in Business
• Profession & Business and Profession</td><td rowspan="3">AUGUST</td><td>• Green Board
• Assignments
• Quiz</td></tr>
<tr><td>❖ SCOPE OF BUSINESS
• Industry-Classification, Nature of Commerce
• Need for Commerce
• Scope of Commerce - Trade and Aids to
• Trade Difference between Trade, Commerce and Industry
• Inter-Relationship between Trade, Commerce and Industry</td><td>• Green Board
• Assignments
• Lecture Based Teaching</td></tr>
<tr><td>❖ BUSINESS ORGANISATION
• Meaning & Objectives of Organisation, Importance of Organisation, Principles of Organisation,
• Requisities of an Efficient Business Organisation
• Nature of Business Organisation: An Art or A Science
• Scope of Business Organisation
• Importance of Business Organisation</td><td>• Green Board
• Assignments
• Lecture Based Teaching
• Quiz</td></tr>
<tr><td>❖ SOCIAL RESPONSIBILITY OF BUSINESS
• Social Responsibility
• Meaning & Factors Responsible for Realisation , Social Issues
• Responsibility of Business towards Different Interest Groups .
• Arguments in Favour and Against
• Limitations/ barriers
• Social Responsiveness
• Approaches to Social Responsiveness
• Social Responsibility of Business in India
• Companies undertaking Social Responsibility
• Meaning of Corporate Social Responsibility</td><td rowspan="2">SEPTEMBER</td><td>• Green Board
• Assignments
• Lecture Based Teaching
• Class Discussion
• Formative Assessment</td></tr>
<tr><td>❖ BUSINESS ETHICS
• Ethics - Meaning, Definitions, Origin, Ethics and</td><td>• Green Board
• Assignments</td></tr>
</table>

Morals, Ethics as Discipline. • Business Ethics, Nature, Scope, Objectives of Business Ethic. • Areas, Importance, Regulations of Business Ethics • Ethical Principles /Significance of Ethics in Business • Emerging Business Ethics Issues • Corporate Ethics • Code of ethics • Marketing ethics		• Lecture Based Teaching • Quiz
❖ FORMS OF ORGANIZATION • Meaning & Characteristics of • Factors Influencing the Choice of Suitable • Types of various business organization • Sole proprietorship • Partnership • LLP • Joint Hindu family business • Co-operative societies • (Meaning, features, advantages & disadvantages, suitability)		• Green Board • Assignments • Lecture Based Teaching • Case Study
❖ PUBLIC SECTOR & PRIVATE SECTOR ENTERPRISES • Meaning, features and difference - public sector & private sector enterprises	OCTOBER	• Green Board • Assignments • Lecture Based Teaching
❖ MANAGEMENT • Introduction to Management, meaning, features • Scope functional areas, Management Vs Administration • Contribution to Management Thought (Henry Fayol, Elton Mayo, FW Taylor) • Principles of Management (Henry Fayol), Scientific Management		• Green Board • Assignments • Lecture Based Teaching • Group Discussion
❖ PERSONNEL MANAGEMENT • Meaning, Significance & Functions • Recruitment & process • Selection, features & process • Training & process • Job Evaluation • Merit Rating • Worker's participation in Management		• Green Board • Assignments • Lecture Based Teaching • Group Discussion
❖ MARKETING MANAGEMENT • Marketing & Functions of Marketing • Marketing Research– Meaning and Techniques • Advertising • Salemanship	NOVEMBER	• Green Board • Assignments • Lecture Based Teaching
❖ STRATEGIC MANAGEMENT • Meaning, Need, Importance, Process • Role of C.E.O. in Strategic Management		• Green Board • Assignments • Lecture Based

		Teaching

Course outcomes

CO.1	**Understand different forms of business organizations.**
CO.2	**Describe the Social Responsibility of Business towards the society.**
CO.3	**Recognize, discuss, and demonstrate concepts, techniques, and decision tools available to manage business concerns.**
CO.4	**Apply human resource management principles and law to evaluate human resource initiatives and manage an organization's human capital.**
CO.5	**To develop some of these essential business management skills in learner include critical and strategic thinking, communication, problem-solving, organization, presenting, reporting, leadership, project management.**

Teaching Plan
For Session 2024-25
Even Semester
January to April
Class: B. Com (FS) Semester - II
SUBJECT: Mercantile Law
Faculty Name: Ms. Diksha Bakshi

Sr. No.	Topic	Duration	Teaching Tools
1	Contract Act- Definition, Nature of Contract, Offer & acceptance, Consideration, Capacity to Contract, Free Consent.	**January**	Green Board Assignments Lecture Based Teaching
2	Contract of Indemnity and Guarantee, contract of Bailment & Pledge, Contract of agency.	**February**	Green Board Assignments Lecture Based Teaching
3	Breach of contracts and fits remedies, Discharge of Contract, Consumer Protection Act	**March**	Green Board Assignments Lecture Based Teaching
4	Factories Act, industrial Dispute Act, payment of Wages Act.	**April**	Green Board Assignments Lecture Based Teaching

Course outcomes

CO.1	• Ability to understand the development and the judicial setup of business Laws.
CO.2	• Detailed understanding of legal procedures to form a business contract.
CO.3	• Learn how to pursue the consumer rights under Consumer Protection Act 1986.
CO.4	• Ability to understand the complexities of resolution of industrial disputes.
CO.5	• Develops an insight into the legal framework governing the formation of trade unions, Rights and duties of its members and functioning of trade unions.

Teaching Plan
For Session 2024-25
Even Semester
January to April
Class: B. Com (FS) Semester - II
SUBJECT: Banking Operations and Regulations
Faculty Name: Mrs. Renu Tandon

Sr. No.	Topic	Duration	Teaching Tools

1	Banking: Evolution of Modern Banking System in India, Present Structure of Banking in India. Commercial Banking-Role and function of banks, Banker Customer Relationship	**January**	**Lecture based teaching learning** (chalk and talk) **Group discussion**
2	Various types of bank accounts, Opening of Bank accounts & its operations, closing of bank accounts, Various types of customers, KYC norms.	**February**	**Lecture based teaching** (chalk and talk) **Group discussion learning** **Any other (**quiz)
3	Principles of lending-loans and advances, Types and Documentation.		
4	Innovations fin Banking: Wholesale and Retail Banking, Universal and Narrow Banking, off Shore Baning and Multinational banking and cheque truncation system, Globalised challenges in Banking services	**March**	**Lecture based learning** **Individual learning**
5	Measfurement of Service quality SERVQUAL Model	**April**	**Lecture based learning** **Individual learning**
	Digitalization of banking –E banking, Mobile banking, RTGS, NEFT, Debit cards, Credit cards, Smart cards, Introduction to IFSC, MICR, UPI, BHIM and Paytm.		**Lecture based learning** **Individual learning**

Course outcomes

CO.1	• Understanding different types of bank accounts and the process of opening a bank Account.
CO.2	• Ability to assess the significance of KYC norms.
CO.3	• Knowledge regarding different types of banks in India.
CO.4	• Ability to understand the provisions required to be created for different types of nonperforming assets.
CO.5	• Familiarization with the different types of banker-customer relationship.

Teaching Plan
Session 2024-25
Odd Semester
August to November
CLASS: B. Com (F.S.) Semester III
SUBJECT: Cost Accounting
Faculty Name: Mrs. Shikha Puri

MONTH	**TOPIC**	**SUB-TOPIC**	**Teaching Tools**
AUGUST	INTRODUCTION	• Concept of Cost, Costing, Cost Accounting & Cost Accountancy, • Limitations of Financial	• Green Board • Assignments • Lecture Based

		Accounting, • Origin and Objectives of Cost Accounting • Advantages and Limitations of Cost Accounting • Difference between Financial and Cost Accounting • Cost Unit & Cost Centre • Elements of Cost, Material, Labour and other Expenses • Classification of Cost, • Types of Costs and Preparation of Cost Sheet	Teaching • Practical Based Learning
SEPTEMBER	CONTRACT COSTING	• Meaning and Features • Rules regarding the calculation of Profits in case of complete and incomplete contracts along with the treatment of Work-in-progress	• Green Board • Assignments • Lecture Based Teaching
	PROCESS COSTING	• Meaning and Features • Normal and Abnormal Loss/ Gains, • Inter process profits and equivalent production.	• Case Study • Practical Based Learning
OCTOBER	RECONCILIATION OF COST & FINANCIAL ACCOUNTS	• Meaning and Need • Reasons for reconciling cost and financial accounts • Methods of reconciling	• Green Board • Assignments • Lecture Based Teaching • Class Discussion • Practical Based Learning
	MARGINAL COSTING	• Meaning of Marginal Costing • <u>Various concepts:</u> • Fixed Cost • Variable Cost • Contribution • P/V Ratio • Break Event Point • Margin of Safety • Managerial Applications	• Green Board • Assignments • Lecture Based Teaching • Practical Based Learning • Case Study
MID SEMESTER EXAM			
NOVEMBER	STANDARD COSTING	• Definition of Standard Costing • Meaning of Various Concepts • Advantages of Standard Costing • Limitations of Standard Costing	• Green Board • Assignments • Lecture Based Teaching • Practical Based Learning
	VARIANCE ANALYSIS	• Material Variance • Labour Variance	• Green Board • Assignments

		• Overheads Variances	• Lecture Based Teaching • Practical Based Learning • Formative Assessment
	BUDGET AND BUDGETARY CONTROL	• Definition, Meaning and objectives of Budgetary control • Advantages and disadvantages of Budgetary Control • Types of Budgets.	• Green Board • Assignments • Lecture Based Teaching • Practical Based Learning • Video Lectures • Group Discussion

Course outcomes

CO.1	Comprehensive Understanding of Cost Concepts.
CO.2	Knowledge of budgeting and budgetary control.
CO.3	Knowledge of techniques of decision making.
CO.4	Know about how cost data contributes to strategic planning.
CO.5	Proficiency in analyzing and allocating costs using different costing.

Teaching Plan
Session 2024-25
Odd Semester
August to November
CLASS: B. Com (F.S.)
Semester: III
SUBJECT: Financial Market Operations
Faculty Name: Ms. Dinakshi Mehandru

MONTH	TOPIC	SUB-TOPIC	Teaching Tools
AUGUST	MONEY MARKET	Indian Money Markets Composition, Structure	• Green Board • Assignments • Lecture Based Teaching
	CAPITAL MARKET	Indian Call Money Markets	• Green Board

		Composition, Structure	• Assignments • Lecture Based Teaching • Class Discussion
	ACCEPTANCE HOUSE	Meaning, Definitions, Features of Acceptance House, Acceptance of Bills of Exchange	• Green Board • Assignments • Lecture Based Teaching
	DISCOUNT HOUSES	Meaning, Definitions, Features	• Green Board • Assignments • Lecture Based Teaching • Video Tutorials
	DISCOUNT & FINANCE HOUSE OF INDIA (DFHI)	Meaning, Objectives, Functions, Chore Committee Recommendations	• Green Board • Assignments • Lecture Based Teaching
SEPTEMBER	STOCK EXCHANGE	National Stock Exchange and over the Counter Exchanges.	• Green Board • Assignments • Lecture Based Teaching • Case Study
	SECONDARY MARKET	• Functions of Stock Exchange • Role of Stock Exchange Listing • Procedure and Legal Requirements • Public Issue Pricing & Marketing	• Green Board • Assignments • Lecture Based Teaching • Formative Assessment
	FUNCTIONARIES OF STOCK EXCHANGES	• Brokers • Sub brokers • Market makers • Jobbers • Portfolio Consultants • Institutional Investors.	• Green Board • Assignments • Lecture Based Teaching • Role Play
OCTOBER	SEBI	• Introduction , role & powers, Objectives, Scope , Functions	• Green Board • Assignments • Lecture Based Teaching • Class Discussion
	MUTUAL FUND	• Meaning , Types, Benefits of mutual • SEBI Guidelines Regarding Mutual Fund.	• Green Board • Assignments • Lecture Based Teaching • Power Point Presentation

			• Formative Assessment
	INVESTORS PROTECTION	• Grievances concerning stock exchange and dealings and their removal; • Grievance cell in stock exchange • SEBI Company law Board Press remedy through courts.	• Green Board • Assignments • Lecture Based Teaching • Power Point Presentation • Case Study
NOVEMBER	DEVELOPMENTAL FINANCIAL INSTITUTIONS	Products & Services offered by • IFCI • IDBI • IIBI • SIDBI • IDFCL • EXIM • NABARD & ICICI	• Power Point Presentation • Green Board • Assignments • Lecture Based Teaching
	DEPOSITORIES ACT 1996	• Definitions, Rights and Obligations • Participants Issuers and Beneficial Owners • Inquiry, Inspections, Penalty	• Green Board • Assignments • Lecture Based Teaching

Course outcomes

CO.1	Understand the role and importance of the Indian financial market.
CO.2	Demonstrate a working knowledge of financial terms and concepts.
CO.3	Analyze how financial markets and instruments operate and how they can be used to achieve economic objectives.
CO.4	Understand and critically engage in profits and risks faced by investors and strategies to control these profits and risks.
CO.5	Demonstrate the ability to think independently, reflectively, and analytically for work in regulating the financial sector, financial institutions, or various areas of government.
CO.6	Understand and analyze the mechanics and regulation of financial instruments and determine how the value of stocks, bonds, and securities are calculated.
CO.7	Evaluate empirical evidence of the market performance and accordingly the role of regulatory authorities to develop the financial market.

Teaching Plan
Session 2024-25
Odd Semester
August to November
CLASS: B. Com (F.S.)
Semester: III
SUBJECT: Contemporary Accounting and Reporting Practices
Faculty Name: Mrs. Shikha Puri

<table>
<tr><th>MONTH</th><th>TOPIC</th><th>SUB- TOPIC</th><th>Teaching Tools</th></tr>
<tr><td rowspan="2">AUGUST</td><td>• EMERGENCE OF CONTEMPORARY ISSUES IN ACCOUNTING</td><td>• Contemporary issues in Accounting
• Factors influencing accounting environment
✓ Economic Environment
✓ Legal Environment
✓ Social Environment
✓ Political Environment
• Accounting and changing environment
• Influence of various disciplines on accounting</td><td>• Green Board
• Assignments
• Lecture Based Teaching
• Group Discussion</td></tr>
<tr><td>• HUMAN RESOURCE ACCOUNTING (HRA)</td><td>• Meaning and Scope of HRA
• Models of Human Resource Accounting
✓ Cost Models (traditional, capitalization, write off and amortization, historical cost model, opportunity cost model)
✓ Value Models(Flamholtz model, Lev & Schwatz, Jaggi & Lau model)
• Appraisal of Various Human Resource Valuation Models
• Use of Human Resource Accounting in Managerial decisions</td><td>• Green Board
• Assignments
• Lecture Based Teaching
• Group Discussion
• Practical Based Learning</td></tr>
</table>

		• Human Resource Accounting in India	
SEPTEMBER	• PRICE LEVEL ACCOUNTING	• Meaning of Price Level Accounting • Need for adjustment of price level changes • General and specific price index • Methods/ Models of price level Accounting ✓ Historical cost model ✓ Current cost Accounting (CCA) ✓ Current Purchasing Power (CPP) • Utility of Price Level Accounting • Corporate practices and use of price level Acoounting Major drawbacks of historical cost system	• Green Board • Assignments • Lecture Based Teaching • Practical Based Learning
	• CORPORATE SOCIAL REPORTING	• Meaning of Social Accounting And Reporting • Areas of Corporate Social Performance • Approaches to Corporate Social Accounting and Reporting • Social Income and position statement • Models of social disclosure • David F. Linowes model of social Accounting and Reporting • Corporate Social Reporting in India	• Green Board • Assignments • Lecture Based Teaching • Case Study
OCTOBER	• ENVIRONMENTAL ACCOUNTING	• Environmental Accounting- Globally and Nationally • Principle functions of Environmental Accounting • Fundamental requirements of Accounting	• Green Board • Assignments • Lecture Based Teaching • Group Discussion
	• FORENSIC ACCOUNTING	• Introduction and Meaning • Features • Role of Forensic Accountant • Difference between Forensic Accounting and Forensic Audit • Forensic Accounting Audit Procedures • Status of Forensic Accounting in India	• Green Board • Assignments • Lecture Based Teaching • Brain Storming
	• CORPORATE REPORTING	• Meaning of Corporate Reporting • Issues in Corporate Disclosure • Corporate Disclosure Environment	• Green Board • Assignments • Lecture

		• Conceptual framework of Corporate Reporting • Recent Trends in the Presentation of Published Accounts • Reporting by Diversified Companies & Web based reporting	Based Teaching • Power Point Presentation
NOVEMBER	• VALUE ADDED REPORTING	• Meaning of Value Added • Concept of gross and net value added • Preparation and Disclosure of Value Added Statements • Economic Value Added concept, • EVA as a tool of performance evaluation • EVA Disclosure in India.	• Green Board • Assignments • Lecture Based Teaching • Case Study • Practical Based Learning
	• ACCOUNTING STANDARDS IN INDIA	• Meaning and Significance of Accounting Standards • Accounting Standards relating to Interim Reporting. • Accounting for Leases • Earning Per Share • Accounting for Intangibles.	• Green Board • Assignments • Lecture Based Teaching • Video Tutorials • Practical Based Learning

Course outcomes

CO.1	Evaluate issues arising from the use of financial accounting data and management accounting like corporate reporting, web-based reporting, economic value added (EVA) and value added.
CO.2	As a capstone this course will enhance students' understanding of the nature and development of accounting through study of contemporary issues like: Social Accounting, human resource accounting, price level accounting.
CO.3	Apply critical and reflective thinking to various Indian Accounting Standards including Leases, Intangible Assets, Earning Per Share.

Teaching Plan
Session 2024-25
Odd Semester
August to November
CLASS: B. com (F.S.)
Semester III
SUBJECT: Banking Laws & Practice
Faculty Name: Ms. Diksha Bakshi

MONTH	**TOPICS**	**SUB TOPICS**	**Teaching Tools**
AUGUST	CENTRAL BANK- ROLE TECHNIQUES OF CREDIT CONTROL	Central Bank- Role, Objectives and Functions. Reserve Bank of India, Techniques of credit control by RBI.	Green Board Assignments Lecture Based Teaching
	CREDIT CREATION	Meaning, Systems, Process and Importance.	Green Board Assignments Lecture Based Teaching Practical Based Learning
TEST	PROCESS OF CREDIT CREATION		
SEPTEMBE R	NEGOTIABLE INSTRUMENT	Cheques Crossing of cheques bills of exchange promissory note drafts. Endorsement and its types. Types of Cheques, bouncing of Cheques and their implication.	Green Board Assignments Lecture Based Teaching Role Play
	PAYMENT AND COLLECTION OF CHEQUES	Duties and responsibilities of paying and collecting banker. Protection available to paying and collecting banker under negotiable	Green Board Assignments Lecture Based Teaching

		instrument Act.	Quiz
ASSIGNMENT	ENDORSEMENT AND ITS TYPES.		
TEST	CROSSING OF CHEQUES COLLECTION OF CHEQUES		
OCTOBER	REFORMS IN THE INDIAN BANKING SECTOR:	Narasimham Committee I and II, Raghuram Rajan Committee.	Green Board Assignments Lecture Based Teaching Group Discussion
	INTRODUCTION TO BASEL NORMS	Significance, Implementation and Difficulties	Green Board Assignments Lecture Based Teaching Formative Assessment
	NON- PERFORMING ASSETS	its provisioning norms & Capital adequacy.	Green Board Assignments Lecture Based Teaching Video Tutorials Quiz
NOVEMBER	ASSET LIABILITY MANAGEMENT	Definition, Meaning, and Importance Process composition and methods & techniques	Green Board Assignments Lecture Based Teaching Practical Based Learning
	FINANCIAL INCLUSION	Concept, Importance, Present status	Green Board Assignments Lecture Based Teaching Power Point Presentation
	DEMONETIZATION	Concept and Impact on Indian banking sector.	Green Board Assignments Lecture Based Teaching Case Study
TEST	ASSET LIABILITY MANAGEMENT OF COMMERCIAL BANKS		

Course outcomes

CO.1	Central Bank- Role, Objectives and Functions. Reserve Bank of India, Techniques of credit control by RBI.
CO.2	Credit Creation and its process
CO.3	Negotiable Instrument- Cheques, bills of exchange, promissory note, and drafts, Endorsement and its types.
CO.4	Payment and Collection of Cheques- duties and responsibilities of paying and collecting banker. Protection available to paying and collecting banker under negotiable instrument Act.
CO.5	Non- performing assets and its provisioning norms and Capital adequacy.
CO.6	Financial Inclusion- Concept, Importance, and present status.
CO.7	Demonetization- Concept and impact on Indian banking sector.

Teaching Plan
For Session 2024-25
Odd Semester
August to November
CLASS: B. com (F.S.)
Semester-III
SUBJECT: Good & Services Tax (GST)
Faculty Name: Mrs. Priya Mahajan

TOPICS & SUB TOPICS	DURATION	TEACHING TOOLS
CONSTITUTIONAL FRAMEWORK OF INDIRECT TAXES BEFORE GST • Pre GST-Indirect Tax structure • Major defects in the structure of indirect taxes prior to GST • Constitutional Amendments for introduction of GST • Post GST Indirect Tax Structure • GST Model World Wide • GST Model in India • Practical Examples GST-OVERVIEW • Concept of GST • Applicability of GST • Working of GST • Features of GST • Advantages and disadvantages of GST • Structure of GST (SGST, CGST, UTGST, IGST) GST COUNCIL • GST Council Composition	JULY- AUGUST	• Lecture based Teaching Learning (chalk and talk) • Group Teaching &Learning (Group Discussion on Budget) • Learning through Problem Solving (Practical Examples) • Peer Teaching (Teams Competition) • Inquiry based Learning (Doubt session in class as well as WhatsApp Group) • Class Tests

• Functions &Powers of GST Council COMPOSITION SCHEME • Threshold Limit of Aggregate Turnover for Composition Dealers • Conditions for Eligibility For Composition Scheme • Specific GST rates for Composition Dealers LEVY & COLLECTION OF TAX • Charging Section For Levy &Collection • Goods outside the Scope of GST		
REGISTRATION • Introduction & Need of Registration • Registration Procedure • Amendments and Cancellation/ Suspension of Registration EXEMPTION FROM GST- • Power to grant exemption • Exempted goods and services Administrative Authorities • Appointments of Authorities • Powers of GST Proper Officer SUPPLY • Concept, Taxable and non-taxable supplies INTER STATE AND INTRA STATE SUPPLY • Principles of inter and intra state supply • Mixed & composite supply INPUT TAX CREDIT • Conditions & apportionment of credit • Mode of Computation, Distribution & availability. TAX INVOICES • Provisions for issue of Tax Invoice in case of Goods • Provisions for issue invoice in case of Services • Credit note & debit note. TAX COLLECTION AT SOURCE TAX DEDUCTION AT SOURCE	SEPTEMBER	• Lecture based Teaching Learning (chalk and talk) • Group Teaching &Learning (Group Discussion on Budget) • Learning through Problem Solving (Practical Examples) • Peer Teaching (Teams Competition) • Inquiry based Learning (Doubt session in class as well as WhatsApp Group) • Class Tests

E-WAY BILLS • Provisions and procedure of issue of E-Way bill REVERSE CHARGE MECHANISM • Forward Charge Mechanism • Reverse Charge Mechanism • Provisions in case of RCM TIME OF SUPPLY OF GOODS & SERVICES • Provisions relating to Time of Supply of Goods • Provisions relating to Time of Supply of Services PLACE OF SUPPLY OF GOODS & SERVICE • Provisions relating to Place of Supply of Goods • Provisions relating to Place of Supply of Services VALUE OF SUPPLY OF GOODS & SERVICES • Valuation u/s 15 • GST Valuation Rules 2017 • Computation Of Tax Liability	OCTOBER	• Lecture based Teaching Learning (chalk and talk) • Group Teaching &Learning (Group Discussion on Budget) • Learning through Problem Solving (Practical Examples) • Peer Teaching (Teams Competition) • Inquiry based Learning (Doubt session in class as well as WhatsApp Group) • Technology based learning (Audios on different topics) • Self- study • Revision Tests
• PAYMENT & GENERATION OF CHALLAN • REFUND OF TAX • GST PORTAL, GST SUVIDHA PROVIDERS, uploading invoices and filing of returns.	NOVEMBER	• Lecture based Teaching Learning (chalk and talk) • Group Teaching &Learning (Group Discussion on Budget) • Learning through Problem Solving (Practical Examples) • Peer Teaching (Teams Competition) • Inquiry based Learning (Doubt session in class as well as WhatsApp Group) • Technology based learning (Audios on different topics) • Self- study • Individual learning

Course Objective:

The primary objective of this course is to provide students with a comprehensive understanding of the Goods and Services Tax (GST) framework in India. By the end of the course, students will be able to apply their understanding of GST in practical scenarios, ensuring effective compliance and contributing to efficient tax management.

Course outcomes

After completion of the course the students would be able to-

- Understand the basics concepts, evolution, and significance of GST as a unified indirect tax system in India.
- Familiarize with the structure of GST, including CGST, SGST, IGST, and UTGST, and their applicability in different scenarios.
- Understand whether a person is liable for registration under GST or not on the basis of Aggregate Turnover.
- Understand the procedure for registration under GST and How to get GSTN to start a new business.
- Understand the Composition Scheme available for small scale traders and when a small trader cannot opt for that scheme.
- Understand the procedure for E-Payment of GST.
- Understand the key term of Input Tax Credit on which the whole Concept of GST is based.
- Understand the procedure of applying E-Way bill whenever there is movement of Goods above Rs 50,000 from one place to another.

After studying GST at the graduation level, students can pursue advanced education in taxation, finance, and law. Options include postgraduate degrees like M.Com, MBA in Finance, or LLM in Taxation Law, and professional certifications like CA, CMA, or GST Practitioner courses. Short-term courses in GST compliance, e-commerce taxation, or ERP systems (e.g., SAP) offer practical skills. Specialized programs like Customs and Foreign Trade Certification or international courses in VAT/GST are also valuable. These qualifications prepare students for roles such as GST Consultant, Tax Analyst, or Compliance Officer in sectors like consulting, government, and corporate firms.

Teaching Plan
For Session 2024-25
Even Semester
January to April
Class: B. Com (FS) Semester - IV
SUBJECT: Management Accounting & Auditing
Faculty Name: Mrs. Rajni Kapoor

Sr. No.	Topic	Duration	Teaching Tools
1	Management Accounting–Nature and Scope – Difference between Cost Accounting, Financial Accounting and Management accounting – Recent Trends in Management Reporting.	January	Lecture based teaching learning (chalk and talk) Group discussion
2	Analysis and Interpretation of financial Statement: – Meaning– Types and Methods of Financial Analysis – Comparative statements – Trend Analysis – Common size statements (ageneral discussion only).		Lecture based teaching learning (chalk and talk) Group discussion
3	Ratio Analysis: – Meaning –Nature – uses and limitations of Ratios	February	Lecture based teaching (chalk and talk) Group discussion learning Any other (quiz)
4	Fund Flow Statements: Meaning and concept of fund–Flow of Fund –Preparation of Fund flow statements – uses and significance		Lecture based teaching learning (chalk and talk) Group discussion
5	Cash Flow Statement: Difference between fund flow statement and cash flow statements – Preparation of cash flow statements as per AS–3 Norms		Lecture based teaching learning (chalk and talk) Group discussion
6	Understanding the concept and rationale of Financial Audit, Cost Audit, Management Audit, Internal Audit, Proprietary Audit, Efficiency Audit and Audit by Comptroller and Auditor General of India	March	Lecture based learning Individual learning
7	Statutory Auditor Appointment qualifications, removal. Duties and liabilities of auditor. Code of conduct and ethics, professional misconduct of statutory auditor	April	Lecture based learning Individual learning

Course outcomes

CO.1	Comprehensive view of relevance of Management Accounting.
CO.2	Ability to critically analyse and provide recommendations to improve the operations of Organisations through the application of management accounting techniques.
CO.3	Understanding of audit process, planning and programme.
CO.4	Familiarization with the recent trends in Auditing.
CO.5	Ability to apply different techniques of Auditing and to study the Audit report.

Teaching Plan
For Session 2024-25
Even Semester
January to April
Class: B. Com (FS) Semester - IV
SUBJECT: Leadership & Personality Development
Faculty Name: Ms. Rohini Jairath

Sr. No.	Topic	Duration	Teaching Tools
1	Leadership:-Concept, theories, styles and approaches of leadership	January	Lecture based teaching learning (chalk and talk) Group discussion
2	Motivation: Concept and various theories of motivation		Green Board Assignments Lecture Based Teaching
3	Morale: Definition, importance and methods of improving employee morale		Green Board Assignments Lecture Based Teaching Power Point Presentation
4	Conflict management: meaning, styles and strategies, steps to deal with and resolve a conflict	February	Lecture based teaching (chalk and talk) Group discussion learning Any other (quiz)
5	Decision making- nature and types of decisions, decision making models, process, problems and improving decision making process		Green Board Assignments Lecture Based Teaching
6	Personality: Concept and determinants, techniques of personality development, attitude sources and types	March	Lecture based learning Individual learning
7	Communication and Interpersonal Skills-Importance and how to improve		Green Board Assignments Lecture Based Teaching
8	Stress management-Meaning, types of stress, stress management models and programmes, techniques to cope with stress	April	Lecture based learning Individual learning
9	Group dynamics-Meaning, types of groups, group development, improving group dynamics		Green Board Assignments Lecture Based Teaching

Course outcomes

CO.1	Familiarization with the concept of Leadership and its auxiliary functions.
CO.2	Enabling the students to develop their personality through the study and practice of personality Development Techniques.
CO.3	Awareness regarding the ways to manage stress.
CO.4	Development of an understanding about the group dynamics.

Teaching Plan
For Session 2024-25
Even Semester
January to April
Class: B. Com (FS) Semester - IV
SUBJECT: Corporate Law & Secretarial Practices
Faculty Name: Mrs. Renu Tandon

Sr. No.	Topic	Duration	Teaching Tools
1	Companies Act 2013- Introduction, Company- Meaning and Characteristics, lifting the corporate veil, types of company including OPC, small company, producer company, dormant company; Formation of company, promoters and their legal position, Preliminary Contract. On Line registration of Company.	**January**	**Lecture based teaching learning** (chalk and talk) **Group discussion**
2	Memorandum of Association and its alteration, Doctrine of Ultra vires, Articles of Association and its alteration, doctrine of constructive Notice and indoor management.	**February**	**Lecture based teaching** (chalk and talk) **Group discussion learning** **Any other (**quiz)
3	Prospectus and its types, consequences of misstatement in prospectus, book binding process.		**Lecture based learning** **Individual learning**
4	Shares- Types, statutory provisions regarding allotment of shares, irregular allotment, Buy Back of Shares, transfer and transmission of shares	**March**	**Lecture based learning** **Individual learning**
5	Company Management: Directors, Qualification, Disqualification, Appointment, Position, Powers, Remuneration, Duties and Liabilities		**Lecture based learning** **Individual learning**
6	Meetings of shareholder and Board, types, convening and conduct of meetings, requisites of a valid meeting, meeting through video conferencing, e-voting.		**Lecture based learning** **Individual learning**
7	Company Secretary – Definition, appointment, Role	**April**	**Lecture based learning** **Individual learning**

	and legal position, rights & liabilities of company secretary, qualification for appointment as secretary, disqualifications, dismissal of the secretary, liabilities of Company Secretary.		

Course outcomes

CO.1	• Understanding of the numerous types of corporate entities that can be formed under the law.
CO.2	• Knowledge of legal requirements for the formation, working and dissolution of a company.
CO.3	• Capability to evaluate corporate problems and identify legal obligations.
CO.4	• Ability to evaluate role and importance of Company Secretary and other key managerial Personnel.

Teaching Plan
For Session 2024-25
Even Semester
January to April
Class: B. Com (FS) Semester - IV
SUBJECT: Fundamentals of Insurance & its Accounting
Faculty Name: Mrs. Deeksha Chawla

Sr. No.	Topic	Duration	Teaching Tools
1	Introduction to Insurance; Evolution, Meaning of Insurance, Types of Insurance. Role of Insurance and Principles of Insurance.	**January**	Lecture based teaching learning (chalk and talk) Group discussion
2	Insurance Business Environment in India.		Green Board Assignments Lecture Based Teaching Power Point Presentation
3	Regulatory framework; Insurance Regulatory & Development Authority of India Act. Insurance Act 1938.	**February**	Lecture based teaching (chalk and talk) Group discussion learning Any other (quiz)
4	Privatization of Insurance sector		Green Board Assignments Lecture Based Teaching Power Point Presentation
5	Life Insurance: Nature, types of life insurance policies and use of Life Insurance- distinguishing features of life insurance contracts	**March**	Lecture based learning Individual learning
6	General Insurance: Types of general insurance contracts and features of general insurance contracts		Green Board Assignments Lecture Based Teaching

			Power Point Presentation
7	**Insurance Companies**– Books maintained by insurance companies, Explanation of special terms peculiar to insurance business.	**April**	Lecture based learning Individual learning
8	Accounts for life insurance business, types of policies, Annuity business, surrender value, paid up policy, life assurance fund – valuation balance sheet. Preparation of final accounts of Life and General insurance business (as per the provisions of IRDA Act)		Green Board Assignments Lecture Based Teaching Power Point Presentation

Course outcomes

CO.1	Understanding of the different types of insurance policies in life and general insurance Sector.
CO.2	Ability to assess the significance of buying insurance for individuals as well as for business houses.
CO.3	Knowledge regarding different Acts for regulating insurance companies.
CO.4	Ability to understand and prepare financial statements of life and general insurance Companies.
CO.5	A study investigating students' attitudes and motivations after completing an entrepreneurial program.

Teaching Plan
For Session 2024-25
Even Semester
January to April
Class: B. Com (FS) Semester - IV
SUBJECT: Fundamentals of Human Resource Management
Faculty Name: Mrs. Shikha Puri

Sr. No.	Topic	Duration	Teaching Tools
1	Human Resource Management (HRM): Nature, Scope, Objectives and Functions of HRM, Evolution of HRM, Changing Trends in HRM.Status and competencies of HR manager.	January	Lecture based teaching learning Group discussion
2	Human Resource Planning (HRP): Concept, Need and Importance of HRP, Factors affecting HRP, Human Resource Planning Process.		Green Board Assignments Lecture Based Teaching Power Point Presentation
3	Job Analysis: Meaning and Objective, Process, Methods of Collecting job data, Uses of Job Analysis, Problems of Job Analysis.		Lecture based teaching Group discussion learning Case study
4	Recruitment and Selection: Meaning and Factors governing Recruitment, Recruitment Sources and Techniques. Meaning and Process of Selection, Problems associated with Recruitment and Selection.	February	Green Board Assignments Lecture Based Teaching Power Point Presentation

5	Employee Retention: Meaning, Factors Responsible for High Employee Turnover, Employee Retention Strategies.		Lecture based learning Individual learning
6	HR Training and Development: Concept and Need, Process of Training and Development Programme: - Identification of Training and Development Needs, Objectives,	March	Green Board Assignments Lecture Based Teaching Power Point Presentation Role play
7	Strategy & Designing of Training and Development, Implementation and Methods of Training, Programme and Levels of Training Evaluation.		Lecture based learning Individual learning
8	Performance Appraisal: Meaning, Purpose, Essentials of Effective Performance Appraisal System, Various Components of Performance Appraisal, Methods and Techniques of Performance Appraisal.		Green Board Assignments Lecture Based Teaching Power Point Presentation Case study
9	Managing Compensation and Employee Remuneration: Concept, Objectives, Components of Employee Remuneration, Factors Influencing Employee Remuneration, Challenges of Remuneration. Incenive plans , fringe benefits, employee health and safety and employee grievance system.	April	Lecture based teaching learning Group discussion
10	Job Evaluation: Meaning, Process and Methods of Job Evaluation.		Green Board Assignments Lecture Based Teaching Power Point Presentation

Course outcomes

CO.1	Enhance the understanding of role of human resource management and explore the recent trends of human resource management
CO.2	Develop an understanding of human resource management functions and practices.
CO.3	Enhance awareness of certain important issues in industrial relations.

Teaching Plan
For Session 2024-25
Odd Semester
CLASS: B.com (F.S.)
Semester-V
SUBJECT: Financial Management
Faculty Name: Mrs. Rajani Kapoor

Topic	Duration	Teaching Tools
Introduction- Concept of Finance, aims, scope and objectives of Financial Management, Types of Financial Decisions and their inter-relationship.	July	Greenboard, Assignments, Group Discussions
Capital Budgeting- Meaning, objectives and process, traditional and modern methods of capital budgeting, treatment of risk and uncertainty in capital budgeting.	August	Greenboard, Assignments, Group Discussions
Leverages- Business Risks and Financial Risk, Types of Leverages and its implications.	September	Greenboard, Assignments, Group Discussions
Capital structure- Concept, capital structure, theories, designing optimum, capital structure, concept of point of indifference, financial break-even point and capital gearing ratio.	September	Greenboard, Assignments, Group Discussions
Cost of Capital- concept, relevance, different components, weighted average and ,marginal, cost of capital. Capitalisation- Concept and types.	October	Greenboard, Assignments, Group Discussions
Sources of Finance: short-term and long term	October	Greenboard, Assignments, Group Discussions
Dividend Decisions- Meaning and types of dividends, dividend theories: Walter's Model, Gordon's Model, Modigliani and Miller's model.	November	Greenboard, Assignments, Group Discussions
Working capital Management: Meaning, Types, various issues in working capital management estimating working capital requirements, approaches to working capital financing and various sources management of components of working capital	November	Greenboard, Assignments, Group Discussions

Couse Outcomes

CO1:	Understand the core concepts, aims, scope, and objectives of financial management, and analyze the types of financial decisions and their interrelationships.
CO2:	Develop the ability to evaluate investment opportunities using traditional and modern methods of capital

	budgeting, including assessing risks and uncertainties.
CO3:	Analyze business and financial risks through the study of leverage types and their implications for financial decision-making.
CO4:	Gain knowledge of capital structure theories, design optimal capital structures, and understand key concepts such as the financial break-even point and capital gearing ratio.
CO5:	Calculate and apply the cost of capital, including weighted average and marginal costs, and understand different types of capitalization.
CO6:	Identify and evaluate various sources of finance, distinguishing between short-term and long-term options.
CO7:	Understand the meaning, types, and theories of dividend decisions, including Walter's Model, Gordon's Model, and Modigliani and Miller's model.
CO8:	Develop skills to manage working capital effectively by estimating requirements, exploring financing approaches, and managing its components.

Teaching Plan
Session 2024-25
Odd Semester
CLASS: B. Com (F.S.) Semester-V
SUBJECT: Operations Research
Faculty Name: Mrs. Alka Sharma & Ms. Diksha Bakshi

MONTH	TOPICS	SUB TOPICS	Teaching Tools
AUGUST	BASICS OF OPERATIONS RESEARCH (OR)	History and Development of Operations Research. Meaning &Characteristics of OR and its methodology. Necessity & Scope of OR. Tools or Techniques of OR. Limitations of OR.	Green Board Assignments Lecture Based Teaching

	ASSIGNMENT PROBLEMS	Meaning & Definition Hungarian Method for solution of Minimization Problems. Maximization Problems. Unbalanced Assignment Problems. Prohibited Assignment Problems. Travelling Salesmen Problems. Air Crew Assignment Problems	Green Board Assignments Lecture Based Teaching Practical Based Learning Video Tutorials
SEPTEMBER	LINEAR PROGRAMMING (LPP)	Introduction &Terminology. Applications areas of Linear Programming Formulation of Linear Programming Problems. General Linear Programming Problem (standard format) Graphical Method of Solution. Special Cases-Infeasible Problem, Unbounded Problem, Multiple Optimal Solution, Redundancy.	Green Board Assignments Lecture Based Teaching Group Discussion Practical Based Learning
	LPP-SIMPLEX METHOD	Introduction Steps involved in Simplex Method. Pure Maximization Problems. Big M Method for solving Minimization Problems. Mixed constraint problems. Special Cases-unconstrained variable, Infeasible Problem, Unbounded Problem, Multiple Optimal Solution, Redundant Constraint, Tie for Key Row (Degeneracy), Tie for Key Column. Merits& Limitations of LPP.	Green Board Assignments Lecture Based Teaching

	QUEUING THEORY	Introduction, Scope, assumptions Service systems Queuing situations Notations Queuing networks models Single Server Models	Green Board Assignments Lecture Based Teaching Group Discussion Video Tutorials
OCTOBER	TRANSPORTATION PROBLEMS	Introduction Assumptions & Terminology Formulation of standard problem (special case of linear programming problem) Methods for finding Initial Basic Feasible Solution-North West Corner Method, Lowest Cost Entry Method, Vogel's Approximation Method Basic feasible solution. Optimality Test-Stepping Stone Method, Modified Distribution Method (MODI) Profit maximization in transportation problems. Degeneracy in Transportation.	Green Board Assignments Lecture Based Teaching Practical Based Learning
	GAME THEORY	Introduction Essential Features of Game Theory. Significance of Game Theory Rules of game Maximin-minimax principle Solving of games with pure mixed strategies-odds method, principles of dominance, sub game method, equal gain from all strategies, graphical, algebraic and LLP method Limitations of LLP method	Green Board Assignments Lecture Based Teaching Practical Based Learning

	NETWORK ANALYSIS	Project Planning Scheduling PERT &CPM concept & Terminology in network drawing, network analysis Project network and uncertainty Time Cost Analysis-Crashing the Activities	Green Board Assignments Lecture Based Teaching
NOVEMBER	INVENTORY CONTROL	Types of Inventory, Nature of Inventory Deterministic model of inventory control Wilson's Economic Lot Size, Quantity Discounts Model with and without price breaks Determination of stock levels Determination of stock outs and the associated cost Production lot size model Classification, codification & age of inventories and selective inventory control methods- ABC analysis, FSN, SOS & VED ANALYSIS	Green Board Assignments Lecture Based Teaching Formative Assessment

Couse Outcomes

CO.1	It helps the students to make better decisions in complex scenarios by the application of a set of advanced analytical methods.
CO.2	Solve linear programming problems using appropriate techniques and optimization solvers, interpret the results obtained.
CO.3	Determine optimal strategy for Minimization of Cost of shipping of products from source to Destination/ Maximization of profits of shipping products using various methods, Finding initial basic feasible and optimal solution of the Transportation problems.
CO.4	Optimize the allocation of resources to Demand points in the best possible way using various techniques and minimize the cost or time of completion of number of jobs by number of persons.
CO.5	Model competitive real-world phenomena using concepts from game theory. Analyze pure and mixed strategy games.
CO.6	Provides students with analytical skills that are necessary for the understanding of inventory management knowledge and Principles.

Teaching Plan
Session 2024-25
Odd Semester
CLASS: B. Com (F.S.) Semester -V
SUBJECT: Income Tax Law-I
Faculty Name: Mrs. Priya Mahajan

TOPICS & SUB TOPICS	DURATION	TEACHING TOOLS
INCOME TAX ACT 1961- Basic Introduction Brief history of Income Tax in India Scope of the Act Meaning and Basic Concepts of Income Tax Tax rates under Old and New Tax Regime AGRICULTURAL INCOME WITH EXAMPLES- Agriculture Income Integration Scheme Partly agricultural &partly non- agricultural income Computation of agriculture income RESIDENTIAL STATUS AND TAX LIABILITY Residential Status-Types Determination of residential status of Individual, HUF, Firm, AOP, BOI, Company, AJP Scope of Income in Different Residential Status INCOME FROM HOUSE PROPERTY Annual value u/s 22 Computation of income from Self occupies house, Let out and Deemed to let out House Deductions u/s 24	JULY- AUGUST	Lecture based Teaching Learning (chalk and talk) Group Teaching &Learning (Group Discussion on Budget) Learning through Problem Solving (Practical Examples) Peer Teaching (Teams Competition) Inquiry based Learning (Doubt session in class as well as WhatsApp Group) Assignments Class Tests

Treatment of Unrealised rent and Arrears of Rent Loss from House Property		
INCOME FROM SALARY Salary u/s 15 and its features Types of Provident Funds and tax treatment Types of Allowances Types of Perquisites Profit in Lieu of Salary Computation of Salary income under old And New tax regime TAX DEDUCTION AT SOURCE Concept of TDS TDS rates in Different cases Penalties and consequences in case of failure of TDS SET OFF AND CARRY FORWARD OF LOSSES Meaning of set off of losses and carry forward of losses Provisions of set off and carry forward under different heads INCOME FROM OTHER SOURCES Meaning of General and Specific Incomes Tax treatment of Casual incomes, interest from securities, Gifts of money, movable property and immovable property Dividend, types and tax treatment Deductions allowable u/s 57 Deductions disallowed u/s 58 CLUBBING PROVISIONS	SEPTEMBER	Lecture based Teaching Learning (chalk and talk) Group Teaching &Learning (Group Discussion on Budget) Learning through Problem Solving (Practical Examples) Peer Teaching (Teams Competition) Inquiry based Learning (Doubt session in class as well as WhatsApp Group) Assignments Class Tests
INCOME FROM SHORT TERM AND LONG TERM CAPITAL GAINS Meaning of Capital Assets Assests excluded from capital assests Meaning of short and long term capital gain Transfer and transactions not to be treated as transfer Indexation and computation of long term capital gain Tax rates on short and long term capital gains Capital gains exempted under section 10 and 54 DEPRECIATION Meaning Important consideration while calculating depreciation Unabsorbed depreciation Depreciation rates Additional depreciation INCOME FROM BUSINESS &PROFESSION Meaning of Business, Profession and vocation Income taxable under head B&P under charging section 28 Deductions allowable u/s30- 35,36,37 Deductions expressly disallowed Maintenance of Books and Accounts and Audit of accounts u/s44A and 44AB Presumptive incomes u/s 44AD and 44ADA	OCTOBER	Lecture based Teaching Learning (chalk and talk) Group Teaching &Learning (Group Discussion on Budget) Learning through Problem Solving (Practical Examples) Peer Teaching (Teams Competition) Inquiry based Learning (Doubt session in class as well as WhatsApp Group) Technology based learning (Audios on different topics) Self- study Revision Tests

DEDUCTIONS FROM THE GROSS TOTAL INCOME OF INDIVIDUALS Deductions under chapter VI Conditions and various deductions allowed to individuals EXEMPTION FROM INCOME TAX REBATE AND RELIEF	NOVEMBER	Lecture based Teaching Learning (chalk and talk) Group Teaching &Learning (Group Discussion on Budget) Learning through Problem Solving (Practical Examples) Peer Teaching (Teams Competition) Inquiry based Learning (Doubt session in class as well as WhatsApp Group) Technology based learning (Audios on different topics) Self- study Individual learning Revision Tests
As syllabus is too vast to be covered in semester, Extra classes in free periods as well as online classes on Holidays will be taken to give proper practical exposure to students.		

Course Objective:

This course introduces the Income Tax Act, 1961, focusing on essential concepts like tax rates, exempt incomes, and the impact of residential status on taxation. It covers the computation of income under various heads, including salaries, house property, business and profession, capital gains, and other sources, along with deductions, rebates, and reliefs. Students gain foundational knowledge to analyze and compute taxable income comprehensively.

Course outcomes

After completion of the course the students would be able to

- Understand the fundamental concepts and definitions of income tax.
- Determine the residential status of individuals, HUFs, firms, AOPs/BOIs, local authorities, and companies, and analyze its impact on tax liability.
- Compute income under the head House Property.
- Illustrate the computation of Salary Income.
- Differentiate between long-term and short-term capital gains, understand exemptions under the head Capital Gains, and compute the tax on such gains.
- Compute income under the head Income from Other Sources.
- Calculate losses and understand their set-off and carry-forward provisions.
- Learn when the income of another person becomes taxable in the hands of the assessee.
- Understand and compute deductions available to assessees under Sections 80C to 80U.

After studying Income Tax 1 at the graduation level, students can pursue advanced degrees like M.Com, MBA in Taxation, or LLM in Taxation Law, and certifications such as CA, CMA, or Diploma in International Taxation. Specialized short-term courses in tax planning, compliance, or ERP systems (e.g., SAP) enhance practical skills. Law courses like LLB or diplomas in Corporate Taxation are also valuable. International certifications, such as CPA or ACCA, offer global exposure. These qualifications lead to roles like Tax Consultant, Direct Tax Advisor, or Revenue Officer in government, consulting, and corporate sectors.

Teaching Plan
For Session 2024-25
Odd Semester
CLASS: B.com (F.S)
SEMESTER-V
SUBJECT: E- Commerce & E-Reporting
Faculty Name: Mrs. Deeksha Chawla

MONTH	TOPIC	SUB- TOPIC	Teaching Tools
AUGUST	INTRODUCTION TO E COMMERCE	Definition, E-Commerce based activities, Goals of E-Commerce, Functions, Advantages and disadvantages of E-Commerce, Scope of E-Commerce, Framework of E-Commerce, Electronic Commerce and Electronic Business	Green Board Assignments Lecture Based Teaching Class Discussion

SEPTEMBER	ELECTRONIC BUSINESS MODELS	B2B, B2C, C2C, C2B and Recent models.	Green Board Assignments Lecture Based Teaching Class Discussion
	OPERATIONS OF E-COMMERCE	Online-payment mechanism; Electronic Payment systems; Payment gate ways; Visitors to website; Tools for promoting websites; Risk management options for e-payment systems	Green Board Assignments Lecture Based Teaching Group Discussion
OCTOBER	SECURITY AND LEGAL ASPECTS OF E-COMMERCE	Threats in E-Commerce, Security of Clients and Service-Provider	Green Board Assignments Lecture Based Teaching Power Point Presentation
	CYBER LAWS-RELEVANT PROVISIONS OF INFORMATION TECHNOLOGY ACT 2000	Offences, Secure electronic records and digital signatures Penalties and adjudication.	Green Board Assignments Lecture Based Teaching Case Study
	CORPORATE REPORTING	Concept and Significance of Reporting in relation to Published Accounts, Components of Corporate Reporting System, Corporate Reporting Environment in India, Qualitative Characteristics of Corporate Information, Major Issues in Corporate Reporting, Traditional Formats of Corporate Disclosure.	Green Board Assignments Lecture Based Teaching Case study
NOVEMBER	CORPORATE REPORTING THROUGH WEB	Emergence of Web as a Medium of Corporate Reporting, Concept of Corporate Reporting through Web, Stages of Web-based Corporate Reporting, Formats of Digital Annual Report, Potential benefits and limitations of	Green Board Assignments Lecture Based Teaching Formative Assessment

		Corporate Reporting through Web, Regulations for Web-based Corporate Reporting, Role of Outsiders in the distribution of Information over the Internet.	

Couse Outcomes

CO.1	Students will have developed a system of report writing that will consistently allow them to document and record events for which they are required to provide written documentation.
CO.2	Impart the students with higher level knowledge and understanding of contemporary trends in e-commerce and business finance.
CO.3	To provide adequate knowledge and understanding about E-Commerce practices to the students.
CO.4	Learners will be able to recognize features and roles of businessmen, entrepreneur, managers, consultant, which will help learners to possess knowledge and other soft skills and to react aptly when confronted with critical decision making.
CO.5	Students will be capable of writing e-reports that are simple, easy to read, and easy to follow.

Teaching Plan
Session 2024-25
Odd Semester
CLASS: B. Com (F.S.) Semester-V
SUBJECT: Marketing of Financial Services
Faculty Name: Ms. Rohini

MONTH	TOPIC	SUB-TOPIC	Teaching Tools
AUGUST	INTRODUCTORY ASPECTS	• Meaning of Marketing, Financial Services & Marketing of Financial Services. • Difference between Services and Product. • The changing environment of financial services. • Services Marketing Mix.	• Green Board • Assignments • Lecture Based Teaching • Class Discussion
	FINANCIAL PRODUCT MIX STRATEGY	• Product Research & Development Process. • Test marketing of financial Products.	• Green Board • Assignments • Lecture Based Teaching

		• Product life cycle.	• Power Point Presentation
CLASS TEST : FACTORS AFFECTING MARKETING OF FINANCIAL SERVICES			
SEPTEMBER	FINANCIAL PRODUCT MIX STRATEGY	• Product modification. • Diversification. • Packaging and branding of Financial Products.	• Green Board • Assignments • Lecture Based Teaching • Case Study
	PRICING OF FINANCIAL PRODUCTS AND SERVICES	• Objectives • Strategies and Methods • Factors influencing the pricing decisions • Importance of pricing	• Green Board • Assignments • Lecture Based Teaching
CLASS TEST : PRICING OF FINANCIAL SERVICES PRODUCTS & SERVICES			
OCTOBER	DISTRIBUTION	• Meaning, Types of channels • Functions of distribution channels • Channel management.	• Green Board • Assignments • Lecture Based Teaching • Group Discussion
	PROMOTION OF FINANCIAL SERVICES	Promotion mix and role of promotion in marketing	• Green Board • Assignments • Lecture Based Teaching
NOVEMBER	MARKETING INFORMATION SYSTEMS	Tele marketing/Mobile Phone banking	• Green Board • Assignments • Lecture Based Teaching • Power Point Presentation
	MARKETING OF ALLIED SERVICES	<u>Marketing of Allied services:</u> • Mutual funds, • credit cards, • housing finance, • personal loans, • factoring services, Quality issues in financial services.	• Green Board • Assignments • Lecture Based Teaching • Power Point Presentation

Couse Outcomes

CO.1	Describe a financial service organization’s marketing-critical internal and external environments.
CO.2	Apply marketing theories, models, and/or frameworks appropriate to a financial service organization’s marketing environment.
CO.3	Analyze the financial services industry marketing environment using extant theories and frameworks for both empirical and theoretical insights.
CO.4	Create marketing strategies in a financial services industry setting based on relevant empirical and theoretical analytical insights.
CO.5	Generate differentiated value propositions for a financial services organization based on appropriate theories, models, and/or framework.
CO.6	Defend both verbally and in written forms, strategies, or strategic alternatives to facilitate

	organizational marketing decision-making and problem-solving in the financial services sector.

Teaching Plan
Session 2024-25
Odd Semester
CLASS: B. Com (F.S.)
Semester-V
SUBJECT: FOREIGN TRADE
Faculty Name: Dr. Mrs. Kuljeet Kaur & Ms. Diksha Bakshi

MONTH	TOPIC	SUB TOPIC	Teaching Tools
AUGUST	FOREIGN TRADE	• Meaning • Its importance • Implications for the developing countries. • India's current • Foreign trade policy. • Composition of India's foreign trade • Major imports and exports. • Recent trends in foreign trade with special reference to India.	• Green Board • Assignments • Lecture Based Teaching • Power Point Presentation
SEPTEMBER	GLOBALIZATION	• Meaning • Its growing importance in world economy. • Impact of Globalization • Modes of entry into international business	• Green Board • Assignments • Lecture Based Teaching • Group Discussion
	BALANCE OF PAYMENT	• Meaning • Components and situation during post reform period. • Foreign Trade • Promotion measures and organizations in India, • SEZs and 100% export oriented units.	• Green Board • Assignments • Lecture Based Teaching • Practical Based Learning

OCTOBER	INTERNATIONAL ORGANIZATIONS AND ARRANGEMENTS	• WTO – Its objectives • Principles • Organizational structure and functioning. • An overview of other organizational- World Bank and IMF	• Green Board • Assignments • Lecture Based Teaching • Power Point Presentation
NOVEMBER	COMMERCIAL POLICY	• Free trade vs protection • Rationale of a protectionist policy in less developed area.	• Green Board • Assignments • Lecture Based Teaching
	RATE OF EXCHANGE	• Meaning • Determination • Fixed and Flexible exchange rates	• Green Board • Assignments • Lecture Based Teaching • Practical Based Learning

Couse Outcomes

CO.1	Know about the importance of foreign trade and understand the relevance of BOP and its composition.
CO.2	Understand the modes of entry into foreign trade.
CO.3	Gain insights into international trade agreements.
CO.4	Recognise the relevance of SEZ and EOUs in foreign trade.
CO.5	Explore the relevance of protectionist policy and free trade policy in foreign trade.

Teaching Plan
For Session 2024-25
Even Semester
January to April
Class: B. Com (FS) Semester - VI
SUBJECT: Entrepreneurship & Small Business
Faculty Name: Mrs. Deeksha Chawla

Sr. No.	Topic	Duration	Teaching Tools
1	Entrepreneurship: Meaning, elements, determinants and importance of entrepreneurship and creative behavior. Dimensions of entrepreneurship: intrapreneurship, technopreneurship, cultural entrepreneurship, international entrepreneurship, netpreneurship, ecopreneurship, and social entrepreneurship, etc. Introduction to Entrepreneur, Entrepreneurship and Enterprise – Importance and	**January**	**Lecture based teaching learning** (chalk and talk) **Group discussion**

	relevance of the entrepreneur – Factors influencing entrepreneurship – Pros and Cons of being an entrepreneur – Women entrepreneurs, problems and promotion – Types of Entrepreneurs – Characteristics of a successful entrepreneur – Competency requirement for entrepreneurs – Awareness of self-competency and its development		
2	Theories of Entrepreneurship- Economic Theory, Theory of High Achievement, Innovative theory of Entrepreneurship, X-efficiency theory of Leibenstein, Theory of profit, Hagen's Theory of Social Change, Theory of Cultural Values	**February**	**Lecture based teaching** (chalk and talk) **Group discussion learning** **Any other (**quiz)
3	Entrepreneurial Development Programmed-Their relevance and achievements, Role of government in organizing such programs. Critical Evaluation.		
4	Small scale industries/ Tiny industries/Ancillary industries/ Cottage Industries – definition, meaning, product range, capital investment, ownership patterns – Importance and role played by SSI in the development of the Indian economy**,** Small Business as a Seed Bed of Entrepreneurship. National Policies for small business development. Government and Non-Governmental assistance including Startup India Scheme, Contribution of Commercial Banks in Promoting and servicing small business. Small business and modern technology.	**March**	**Lecture based learning** **Individual learning**
5	Sickness in SSI's – Meaning and definition of a sick industry – Causes of industrial sickness Problems faced by SSI's and the steps taken to solve the problems	**April**	**Lecture based learning** **Individual learning**
6	Preventive and remedial measures for sick industries		

Course outcomes

CO.1	Understanding entrepreneurship: Learning the concepts of entrepreneurship, the theories of entrepreneurship development, and the types of entrepreneurs
CO.2	Identifying business opportunities: Learning how to identify business opportunities and the

	market potential for a product or service
CO.3	Developing business plans: Learning how to develop business plans and conduct project feasibility studies
CO.4	Managing a small business: Learning how to manage a small business, including recruiting, training, and managing employees
CO.5	Risk management: Learning how to take calculated risks and adapt to changing market dynamics

Teaching Plan
For Session 2024-25
Even Semester
January to April
Class: B. Com (FS) Semester - VI
SUBJECT: Security Analysis & Portfolio Management
Faculty Name: Ms. Dinakshi Mehandru

Sr. No.	Topic	Duration	Teaching Tools
1	Nature & Scope of Investment Analysis, Elements of Investments, Avenues of Investment, Approaches to Investment Analysis.	**January**	**Lecture based teaching learning** (chalk and talk) **Group discussion**
2	Concept of Risk & Return and its measurement.		
3	Various issues in Portfolio Construction, Revision of Portfolio and its evaluation, Financial Assets, Types & their characteristics.	**February**	**Lecture based teaching** (chalk and talk) **Group discussion learning** **Any other (**quiz)
4	Sources of Financial Information		
5	Diversification & Portfolio Risk		
6	Fundamental Analysis, Concept & significance of Economic Analysis, Company Analysis, Technical Analysis, Concept & significance, Different Techniques& Charting patterns, Efficient walk Theory: Weak, Semi-strong& strong form of Market Comparative Analysis of EMH, Fundamental & Technical Analysis.	**March**	**Lecture based learning** **Individual learning**
7	Efficient Market Theory- Random Walk: Weak Form, Semi-Strong, Strong form of market. Comparative Analysis of EMH, Fundamental & Technical Analysis.	**April**	**Lecture based learning** **Individual learning**
8	Marketing Risk- Return Optimization, Sharpe's single Index Model.		

Course outcomes

CO.1	Identify the investment opportunities and the nature of investment decisions.
CO.2	Interpret the investment environment and assess the procedural issues of the security markets.
CO.3	Choose from a framework of risk and return for enabling an understanding of the Theoretical tenets of investment analysis.
CO.4	Discuss and explore the relational and exploratory methods and influences Considered by technical analysts.
CO.5	Organize the various instruments and their regulatory systems on the portfolio analysis.

Teaching Plan
For Session 2024-25
Even Semester
January to April
Class: B. Com (FS) Semester - VI
SUBJECT: Mutual Funds
Faculty Name: Ms. Rohini Jairath

Sr. No.	Topic	Duration	Teaching Tools
1	Introduction to Mutual Fund; History & origin, Meaning, Characteristics, Advantages, Disadvantages.	January	**Lecture based teaching learning** (chalk and talk) **Group discussion**
2	Entities involved- Sponsor, Trust, Trustee, Asset Management Company, registrar and Transfer Agent and Fund Houses in India.		
3	Types of Mutual Fund schemes	February	**Lecture based teaching** (chalk and talk) **Group discussion learning** **Any other (**quiz)
4	Role of Regulatory Agencies for Mutual Funds- SEBI , RBI, Ministry of Finance, Company Law Board, Department of Company Affairs, Registrar of Companies, AMFI		
5	Fund Selection Criteria: Fund Rating & Ranking, Basis of Ratings.	March	**Lecture based learning** **Individual learning**
6	Funds performance Measurement- Rolling returns and bench marking, yield to maturity and bond valuation		

7	Investors Guide towards Financial Planning:- Eligibility for Investment in Mutual Fund, KYC (individuals , Micro SIP's, Fund Category guidance).	**April**	**Lecture based learning** **Individual learning**
8	Bank FD vs Mutual Funds.		

Course outcomes

CO.1	Know the basics of mutual funds, their role and structure, different kinds of mutual Fund schemes and their features
CO.2	Understand the channels for mutual funds distribution
CO.3	Understand the legalities, accounting, valuation and taxation aspects underlying mutual funds and their distribution.
CO.4	Get acquainted with financial planning as an approach to investing in mutual funds, as an aid for mutual fund distributors to develop long term relationships with their Clients.

Teaching Plan
For Session 2024-25
Even Semester
January to April
Class: B. Com (FS) Semester - VI
SUBJECT: Corporate Governance
Faculty Name: Ms. Diksha Bakshi

Sr. No.	Topic	Duration	Teaching Tools
1	Ethics in Business: Concept of Business Ethics. Corporate Code of Ethics: Environment, Accountability, Responsibility, Leadership, Diversity, Discrimination.	**January**	**Lecture based teaching learning** (chalk and talk) **Group discussion**
2	Principles of Business Ethics, Characteristics of Ethical Organisation, Theories of Business Ethics, Globalization and Business Ethics, Stake holder's Protection, Corporate Governance and Business Ethics.		
3	Corporate Governance: Conceptual framework of Corporate Governance, Insider Trading, Rating Agencies, Whistle Blowing, Corporate Governance Reforms, Initiatives in India including clause 49.	**February**	**Lecture based teaching** (chalk and talk) **Group discussion learning** **Any other (**quiz)

4	Major Corporate Scandals in India: Harshad Mehta Scam, Satyam Computer Services Ltd, Kingfisher Airlines and PNB, Nirav Modi and PNB,	March	**Lecture based learning Individual learning**
5	International Scandals : Enron (USA), WorldCom (USA), Tyco (USA), Andersen Worldwide (USA), Kirch Media (Germany), Vivendi (France).		
6	Common Governance Problems Noticed in various Corporate Failures, Is Corporate Governance and Corporate Failures. Codes & Standards on Corporate Governance: Sir Adrian Cadbury Committee (UK), 1992, Calpers Global Corporate Governance Principles (USA), 1996, Hampel Committee on Corporate Governance (UK), 1997, Combined Code of Best Practices (London Stock Exchange), 1998, OECD Principles of Corporate Governance, 1999, CACG Guidelines/Principles for Corporate Governance inCommonwealth, 1999, Euro share holders Corporate Governance Guidelines, 2000, Principles of Good Governance and Code of Best Practice (UK), 2000, Sarbanes–Oxley (SOX) Act, 2002 (USA), Smith Report, 2003 (UK)	**April**	**Lecture based learning Individual learning**

Course outcomes

CO.1	Demonstrate a solid understanding of the purpose and nature of corporations.
CO.2	Evaluate different stakeholders' roles and significance in relation to corporate governance.
CO.3	Explain the importance of regulation, markets and information in corporate governance.
CO.4	International differences and similarities in relevant institutions and developments.
CO.5	Critically assess governance concerns for individual corporations and their stakeholders

Teaching Plan
For Session 2024-25
Even Semester
January to April
Class: B. Com (FS) Semester - VI
SUBJECT: Income Tax Law – II

Faculty Name: Mrs. Priya Mahajan

Sr. No.	Topic	Duration	Teaching Tools
1	Definition and Meaning of person and assesses under Income Tax Act 1961; Concept of Tax Management, Tax Planning, Tax Avoidance and Tax Evasion; Assessment of Individual- Scope of income, Alternate Minimum Tax, computation of income &tax liability;	**January**	**Lecture based teaching learning** (chalk and talk) **Group discussion**
2	Assessment of HUF- Conditions for Assessment, Tax implications of Partition of HUF, computation of Income &tax liability. Assessment of Partnership Firm (including LLP) and AOP- treatment of Remuneration to partners and members, conditions U/S 184, conditions for claiming deduction U/S 40b. Computation of income and tax liability of firm and AOP/BOI and its partners and members;	**February**	**Lecture based teaching** (chalk and talk) **Group discussion learning** **Any other (**quiz)
3	Income Tax Authorities; Preparation and filing of return of income; Assessment Procedure- General Provisions, Permanent Account Number, Tax Return Preparer, types of assessment, time limit for completion of assessment; Deduction and Collection of tax at source and E-TDS; Advance Payment of Tax.	**March**	**Lecture based learning** **Individual learning**
4	Recovery and Refund of tax- procedure for claiming refund; Appeals and Revisions- Appealable orders and procedure; Penalties- General Provisions, power to waive penalty; Offences and Prosecutions; Double Taxation Relief. Practical Work Applying PAN, E filing of ITRs	**April**	**Lecture based learning** **Individual learning**

Course outcomes

CO.1	Comprehend key concepts and distinctions among taxplanning, tax avoidance, tax evasion, and tax management, along with their practical applications.
CO.2	Accurately compute the taxable income and tax liabilityof an individual, considering relevant provisions.
CO.3	Analyze the concept of Hindu Undivided Family(HUF), its tax implications, and compute the tax liability of an HUF.

CO.4	Understand the taxation framework for firms, includingpartnerships and LLPs, and calculate their tax liabilities in compliance with legal provisions.
CO.5	•Gain insight into the roles, powers, and responsibilities ofincome tax authorities under the Income Tax Act.

Teaching Plan
For Session 2024-25
Even Semester
January to April
Class: B. Com (FS) Semester - VI
SUBJECT: General Studies
Faculty Name: Ms. Diksha Bakshi

Sr. No.	Topic	Duration	Teaching Tools
1	Issues of national importance, Indian National Movement and Polity. Sports, Science and Technology, Place and Personalities in news, awards etc.	**January**	**Lecture based teaching learning** (chalk and talk) **Group discussion**
2	Constitutional bodies: Statutory and regulatory bodies.	**February**	**Lecture based teaching** (chalk and talk) **Group discussion learning** **Any other (**quiz)
3	Ethics and Human Interface: Human values lessons from the lives and teachings of great leader reformers, administrators and business tycoons/ CEO's		
4	Mental Ability:- Logical Reasoning; Analytical Reasoning and inferences; Time and Distance Numerical and Mathematical Ability;	**March**	**Lecture based learning** **Individual learning**
5	Probability, Spatial Direction, Coding- Decoding, Determination And Relationship Statistics, Data Analysis	**April**	**Lecture based learning** **Individual learning**

Course outcomes

CO.1	Be able to communicate effectively in writing so that one may advance professionally and apply to graduate programs

CO.2	Be able to comprehend, analyze, and interpret texts in a variety of disciplines
CO.3	Be able to present orally one's own thoughts and plans
CO.4	Be able to recognize a problem and devise a plan of action to solve it
CO.5	Be able to show mastery of several disciplines within an academic area of concentration